

A MOS field effect transistor. A field relaxation layer of a gate overlap structure is disposed in contact with a drain region for the purpose of relaxation of the electric field by increasing a distance between the field relaxation layer and a high-density layer. The electric field relaxation can further be promoted because the equipotential lines are bent by a gate insulation film. A punch-through stopper layer of a gate overlap structure is disposed in contact with a source region for suppressing spreading of a depletion layer toward the source region. The length of a gate electrode can be realized in a miniaturized size.